

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0463
EXPIRES: 12/31/2021

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/29/2025 9:07 am

MCRIF32

Version: 11.1.179.1



SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

Worksheet S
Parts I, II & III

PART I - COST REPORT STATUS

Provider use only:	1. <input checked="" type="checkbox"/> Electronically prepared cost report	Date:	Time:
	2. <input type="checkbox"/> Manually prepared cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report.		
	3.01. <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.		
Contractor use only:	4. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Contractor No.: _____	
		7. <input type="checkbox"/> First Cost Report for this Provider CCN	
		8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
		9. NPR Date: _____	
		10. If line 4, column 1 is "4": Enter number of times reopened _____ 0	
		11. Contractor Vendor Code: 4	
		12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by OPTIMA CARE - CASTLE HILL, 315344 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.


	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Ilana Avinari</i>	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	ILANA AVINARI		2
3	Signatory Title	CFO		3
4	Signature Date	(Dated when report is electronically signed.)		4

PART III - SETTLEMENT SUMMARY

		Title XVIII			
		Title V	Part A	Part B	Title XIX
		1.00	2.00	3.00	4.00
1.00	SKILLED NURSING FACILITY	0	29,627	1,408	0
2.00	NURSING FACILITY	0			0
3.00	ICF/IID				0
4.00	SNF - BASED HHA I	0	0	0	4.00
5.00	SNF - BASED RHC I	0		0	5.00
6.00	SNF - BASED FQHC I	0		0	6.00
7.00	SNF - BASED CMHC I	0		0	7.00
100.00	TOTAL	0	29,627	1,408	0

The above amounts represent "due to" or "due from" the applicable Program for the element of the above complex indicated.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete this information collection is estimated 202 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

OPTIMA CARE - CASTLE HILL		Period:	Run Date Time:	5/29/2025 9:07 am	
Provider CCN: 315344		From: 01/01/2024	MCRIF32	2540-10	
		To: 12/31/2024	Version:	11.1.179.1	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX IDENTIFICATION DATA

Worksheet S-2
Part I
PPS

Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street:	615 23RD STREET	P.O. Box:						1.00
2.00	City:	UNION CITY	State:	NJ	ZIP Code:	07087			2.00
3.00	County:	HUDSON	CBSA Code:	35614	Urban / Rural:	U			3.00
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)								3.01
SNF and SNF-Based Component Identification:									
	Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)				
		1.00	2.00	3.00	4.00	5.00	6.00		
4.00	SNF	OPTIMA CARE - CASTLE HILL	315344	08/01/1995	N	P	N	4.00	
5.00	Nursing Facility							5.00	
6.00	ICF/IID							6.00	
7.00	SNF-Based HHA							7.00	
8.00	SNF-Based RHC							8.00	
9.00	SNF-Based FQHC							9.00	
10.00	SNF-Based CMHC							10.00	
11.00	SNF-Based OLTC							11.00	
12.00	SNF-Based HOSPICE							12.00	
13.00	SNF-Based CORF							13.00	
			From:	To:					
			1.00	2.00					
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2024			12/31/2024			14.00	
15.00	Type of Control (See Instructions)	6 - Proprietary, Other						15.00	
							Y/N		
							1.00		
Type of Freestanding Skilled Nursing Facility									
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.							Y	18.00
Miscellaneous Cost Reporting Information									
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.01
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.									
20.00	Straight Line							761,322	20.00
21.00	Declining Balance							0	21.00
22.00	Sum of the Year's Digits							0	22.00
23.00	Sum of line 20 through 22							761,322	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.							0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)							N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)							N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)							N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)							N	28.00
			Part A	Part B	Other				
			1.00	2.00	3.00				
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.									
29.00	Skilled Nursing Facility		N	N			29.00		
30.00	Nursing Facility				N		30.00		
31.00	ICF/IID						31.00		
32.00	SNF-Based HHA		N	N			32.00		
33.00	SNF-Based RHC						33.00		
34.00	SNF-Based FQHC						34.00		
35.00	SNF-Based CMHC			N			35.00		
36.00	SNF-Based OLTC						36.00		
					Y/N				
					1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)							Y	37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)							N	38.00


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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX IDENTIFICATION DATA

Worksheet S-2
Part I
PPS

			Y/N		
			1.00	2.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.				39.00
		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:	0	0	0	41.00
				Y/N	
				1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			N	43.00
				Provider CCN	
				1.00	
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.				44.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.					
45.00	Name:	Contractor Name:	Contractor Number:		45.00
46.00	Street:	P.O. Box:			46.00
47.00	City:	State:	ZIP Code:		47.00

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX REIMBURSEMENT QUESTIONNAIRE

Worksheet S-2
Part II
PPS

General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)							
Completed by All Skilled Nursing Facilities							
Provider Organization and Operation							
		Y/N	Date				
		1.00	2.00				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N					1.00
		Y/N	Date	V/I			
		1.00	2.00	3.00			
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N					2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y					3.00
		Y/N	Type	Date			
		1.00	2.00	3.00			
Financial Data and Reports							
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions)	Y	A	06/15/2025			4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N					5.00
			Y/N	Legal Oper.			
			1.00	2.00			
Approved Educational Activities							
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N				6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N					7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N					8.00
			Y/N				
			1.00				
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y				9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N				10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N				11.00
Bed Complement							
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N				12.00
		Description	Y/N	Date	Y/N	Date	
		0	1.00	2.00	3.00	4.00	
PS&R Data							
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/20/2025	Y	03/20/2025		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N			14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N			18.00
		1.00	2.00	3.00			
Cost Report Preparer Contact Information							
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	CHRIS	GUILBAULT	PREPARER			19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES					20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	CHRIS.GUILBAULT@HCRNJ.NET				21.00

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX STATISTICAL DATA

Worksheet S-3
Part I
PPS

				Inpatient Days/Visits					Discharges					
	Component	Number of Beds	Bed Days Available	Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	215	78,690	0	5,455	40,678	3,236	49,369	0	90	89	117	296	1.00
2.00	NURSING FACILITY	0	0	0		0	0	0	0		0	0	0	2.00
3.00	ICF/IID	0	0			0	0	0			0	0	0	3.00
4.00	HOME HEALTH AGENCY COST													4.00
5.00	Other Long Term Care	0	0				0	0				0	0	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	215	78,690	0	5,455	40,678	3,236	49,369	0	90	89	117	296	8.00
		Average Length of Stay				Admissions					Full Time Equivalent			
	Component	Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers		
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	0.00	60.61	457.06	166.79	0	82	65	157	304	64.00	0.00		1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00		2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST													4.00
5.00	Other Long Term Care				0.00				0	0	0.00	0.00		5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	0.00	60.61	457.06	166.79	0	82	65	157	304	64.00	0.00		8.00

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SNF WAGE INDEX INFORMATION

Worksheet S-3

Part II

PPS

PART II - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
SALARIES							
1.00	Total salaries (See Instructions)	3,294,111	0	3,294,111	133,568.00	24.66	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	3,294,111	0	3,294,111	133,568.00	24.66	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST						8.00
9.00	CMHC						9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	3,294,111	0	3,294,111	133,568.00	24.66	13.00
OTHER WAGES & RELATED COSTS							
14.00	Contract Labor: Patient Related & Mgmt	10,538,037	0	10,538,037	203,579.00	51.76	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
WAGE-RELATED COSTS							
17.00	Wage-related costs core (See Part IV)	559,104	0	559,104			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	559,104	0	559,104			22.00

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SNF WAGE INDEX INFORMATION

Worksheet S-3

Part III

PPS

PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	582,022	0	582,022	12,529.00	46.45	2.00
3.00	Plant Operation, Maintenance & Repairs	271,088	0	271,088	15,691.00	17.28	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	613,753	0	613,753	39,826.00	15.41	5.00
6.00	Dietary	589,570	0	589,570	33,110.00	17.81	6.00
7.00	Nursing Administration	13,257	0	13,257	505.00	26.25	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00	Social Service	63,116	0	63,116	2,095.00	30.13	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	8,680	0	8,680	674.00	12.88	13.00
14.00	Total (sum lines 1 thru 13)	2,141,486	0	2,141,486	104,430.00	20.51	14.00

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SNF WAGE RELATED COSTS

Worksheet S-3
Part IV
PPS

PART IV - WAGE RELATED COSTS		
		Amount Reported
		1.00
Part A - Core List		
RETIREMENT COST		
1.00	401K Employer Contributions	0 1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0 2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	21,480 3.00
4.00	Prior Year Pension Service Cost	0 4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)		
5.00	401K/TSA Plan Administration fees	0 5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0 6.00
7.00	Employee Managed Care Program Administration Fees	0 7.00
HEALTH AND INSURANCE COST		
8.00	Health Insurance (Purchased or Self Funded)	130,665 8.00
9.00	Prescription Drug Plan	0 9.00
10.00	Dental, Hearing and Vision Plan	0 10.00
11.00	Life Insurance (If employee is owner or beneficiary)	996 11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0 12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0 13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0 14.00
15.00	Workers' Compensation Insurance	84,781 15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0 16.00
TAXES		
17.00	FICA-Employers Portion Only	228,607 17.00
18.00	Medicare Taxes - Employers Portion Only	0 18.00
19.00	Unemployment Insurance	0 19.00
20.00	State or Federal Unemployment Taxes	92,575 20.00
OTHER		
21.00	Executive Deferred Compensation	0 21.00
22.00	Day Care Cost and Allowances	0 22.00
23.00	Tuition Reimbursement	0 23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	559,104 24.00
		Amount Reported
		1.00
Part B - Other than Core Related Cost		
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0 25.00

OPTIMA CARE - CASTLE HILL		Period:	Run Date Time:	5/29/2025 9:07 am
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SNF REPORTING OF DIRECT CARE EXPENDITURES

Worksheet S-3
Part V
PPS

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	49,202	8,351	57,553	1,213.00	47.45	1.00
2.00	Licensed Practical Nurses (LPNs)	19,512	3,312	22,824	681.00	33.52	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	65,638	11,141	76,779	4,115.00	18.66	3.00
4.00	Total Nursing (sum of lines 1 through 3)	134,352	22,804	157,156	6,009.00	26.15	4.00
5.00	Physical Therapists	538,705	91,433	630,138	12,142.00	51.90	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	408,419	69,320	477,739	9,877.00	48.37	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	71,149	12,076	83,225	1,110.00	74.98	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	3,481,610		3,481,610	44,626.00	78.02	14.00
15.00	Licensed Practical Nurses (LPNs)	1,207,856		1,207,856	19,176.00	62.99	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	5,846,351		5,846,351	139,746.00	41.84	16.00
17.00	Total Nursing (sum of lines 14 through 16)	10,535,817		10,535,817	203,548.00	51.76	17.00
18.00	Physical Therapists	2,220		2,220	31.00	71.61	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

OPTIMA CARE - CASTLE HILL

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
1.00	RUX		1.00
2.00	RUL		2.00
3.00	RVX		3.00
4.00	RVL		4.00
5.00	RHX		5.00
6.00	RHL		6.00
7.00	RMX		7.00
8.00	RML		8.00
9.00	RLX		9.00
10.00	RUC		10.00
11.00	RUB		11.00
12.00	RUA		12.00
13.00	RVC		13.00
14.00	RVB		14.00
15.00	RVA		15.00
16.00	RHC		16.00
17.00	RHB		17.00
18.00	RHA		18.00
19.00	RMC		19.00
20.00	RMB		20.00
21.00	RMA		21.00
22.00	RLB		22.00
23.00	RLA		23.00
24.00	ES3		24.00
25.00	ES2		25.00
26.00	ES1		26.00
27.00	HE2		27.00
28.00	HE1		28.00
29.00	HD2		29.00
30.00	HD1		30.00
31.00	HC2		31.00
32.00	HC1		32.00
33.00	HB2		33.00
34.00	HB1		34.00
35.00	LE2		35.00
36.00	LE1		36.00
37.00	LD2		37.00
38.00	LD1		38.00
39.00	LC2		39.00
40.00	LC1		40.00
41.00	LB2		41.00
42.00	LB1		42.00
43.00	CE2		43.00
44.00	CE1		44.00
45.00	CD2		45.00
46.00	CD1		46.00
47.00	CC2		47.00
48.00	CC1		48.00
49.00	CB2		49.00
50.00	CB1		50.00
51.00	CA2		51.00
52.00	CA1		52.00
53.00	SE3		53.00
54.00	SE2		54.00
55.00	SE1		55.00
56.00	SSC		56.00
57.00	SSB		57.00

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
58.00	SSA		58.00
59.00	IB2		59.00
60.00	IB1		60.00
61.00	IA2		61.00
62.00	IA1		62.00
63.00	BB2		63.00
64.00	BB1		64.00
65.00	BA2		65.00
66.00	BA1		66.00
67.00	PE2		67.00
68.00	PE1		68.00
69.00	PD2		69.00
70.00	PD1		70.00
71.00	PC2		71.00
72.00	PC1		72.00
73.00	PB2		73.00
74.00	PB1		74.00
75.00	PA2		75.00
76.00	PA1		76.00
99.00	AAA		99.00
100.00			100.00
		Expenses	Percentage
		1.00	2.00
			Y/N
			3.00
A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)			
101.00	Staffing		101.00
102.00	Recruitment		102.00
103.00	Retention of employees		103.00
104.00	Training		104.00
105.00	OTHER (SPECIFY)		105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)		106.00

OPTIMA CARE - CASTLE HILL

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1,803,497	1,803,497	0	1,803,497	236,510	2,040,007	1.00
3.00	00300	EMPLOYEE BENEFITS	0	566,500	566,500	0	566,500	0	566,500	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	582,022	2,661,763	3,243,785	0	3,243,785	-363,123	2,880,662	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	271,088	703,975	975,063	0	975,063	0	975,063	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	146,996	146,996	0	146,996	0	146,996	6.00
7.00	00700	HOUSEKEEPING	613,753	71,562	685,315	0	685,315	0	685,315	7.00
8.00	00800	DIETARY	589,570	410,321	999,891	0	999,891	0	999,891	8.00
9.00	00900	NURSING ADMINISTRATION	13,257	379,516	392,773	0	392,773	0	392,773	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	63,116	0	63,116	0	63,116	0	63,116	13.00
15.00	01500	PATIENT ACTIVITIES	8,680	510,093	518,773	0	518,773	0	518,773	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	03000	SKILLED NURSING FACILITY	134,352	11,036,566	11,170,918	0	11,170,918	0	11,170,918	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	04000	RADIOLOGY	0	5,581	5,581	0	5,581	0	5,581	40.00
41.00	04100	LABORATORY	0	29,694	29,694	0	29,694	0	29,694	41.00
42.00	04200	INTRAVENOUS THERAPY	0	13,162	13,162	0	13,162	0	13,162	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	538,705	2,220	540,925	0	540,925	0	540,925	44.00
45.00	04500	OCCUPATIONAL THERAPY	408,419	0	408,419	0	408,419	0	408,419	45.00
46.00	04600	SPEECH PATHOLOGY	71,149	0	71,149	0	71,149	0	71,149	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	137,935	137,935	0	137,935	0	137,935	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	07100	AMBULANCE	0	27,080	27,080	0	27,080	0	27,080	71.00
SPECIAL PURPOSE COST CENTERS										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	3,294,111	18,506,461	21,800,572	0	21,800,572	-126,613	21,673,959	89.00
NONREIMBURSABLE COST CENTERS										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
100.00		TOTAL	3,294,111	18,506,461	21,800,572	0	21,800,572	-126,613	21,673,959	100.00

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RECLASSIFICATIONS

Worksheet A-6


PPS

	Increases				Decreases				
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary	
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		0	0			0	0	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	64,465	91,600	0	91,600	0	156,065	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	67,167	4,983	0	4,983	0	72,150	0	6.00
7.00	Subtotal (sum of lines 1-6)	131,632	96,583	0	96,583	0	228,215	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	131,632	96,583	0	96,583	0	228,215	0	9.00

OPTIMA CARE - CASTLE HILL

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

PPS

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
				Cost Center	Line No.	
				3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-2,010	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	239,547			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	*** Cost Center Deleted ***	2.00	24.00
25.00	RESIDENT LOST ITEMS	A	-413	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	MISCELLANEOUS EXPENSE	A	-74,112	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	PENALTIES	A	-80,001	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	ADMINISTRATIVE COSTS	A	-200,008	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	BAD DEBTS	A	-4,000	ADMINISTRATIVE & GENERAL	4.00	25.04
25.05	ADVERTISING	A	-5,616	ADMINISTRATIVE & GENERAL	4.00	25.05
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-126,613			100.00

(1) Description - All chapter references in this column pertain to CMS Pub. 15-1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined.

B. Amount Received - if cost cannot be determined.

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STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND
HOME OFFICE COSTSWorksheet A-8-1
Parts I & II
PPS

PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:							
	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1,935,009	1,696,489	238,520	1.00
2.00	4.00	ADMINISTRATIVE & GENERAL	LESSOR A&G COSTS	1,027	0	1,027	2.00
3.00	0.00			0	0	0	3.00
4.00	0.00			0	0	0	4.00
5.00	0.00			0	0	0	5.00
6.00	0.00			0	0	0	6.00
7.00	0.00			0	0	0	7.00
8.00	0.00			0	0	0	8.00
9.00	0.00			0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.			1,936,036	1,696,489	239,547	10.00

PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

				Related Organization(s) and/or Home Office			
	Symbol (1)	Name	Percentage of Ownership	Name	Percentage of Ownership	Type of Business	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	A	ERIC MENDEL	100.00	RM HOLDINGS	40.00	REALTY	1.00
2.00			0.00		0.00		2.00
3.00			0.00		0.00		3.00
4.00			0.00		0.00		4.00
5.00			0.00		0.00		5.00
6.00			0.00		0.00		6.00
7.00			0.00		0.00		7.00
8.00			0.00		0.00		8.00
9.00			0.00		0.00		9.00
10.00			0.00		0.00		10.00

(1) Use the following symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or organization.
E. Individual is director, officer, administrator or key person of provider and related organization.
F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.
G. Other (financial or non-financial) specify:

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPI NG	
		0	1.00	3.00	3A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	2,040,007	2,040,007							1.00
3.00	EMPLOYEE BENEFITS	566,500	0	566,500						3.00
4.00	ADMINISTRATIVE & GENERAL	2,880,662	80,275	100,093	3,061,030	3,061,030				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	975,063	86,523	46,620	1,108,206	182,252	1,290,458			5.00
6.00	LAUNDRY & LINEN SERVICE	146,996	62,717	0	209,713	34,489	43,206	287,408		6.00
7.00	HOUSEKEEPING	685,315	76,716	105,548	867,579	142,679	52,850	0	1,063,108	7.00
8.00	DIETARY	999,891	123,338	101,391	1,224,620	201,397	84,968	0	75,628	8.00
9.00	NURSING ADMINISTRATION	392,773	30,054	2,280	425,107	69,912	20,704	0	18,428	9.00
10.00	CENTRAL SERVICE & SUPPLY	0	0	0	0	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	11,863	0	11,863	1,951	8,173	0	7,274	12.00
13.00	SOCIAL SERVICE	63,116	4,745	10,854	78,715	12,945	3,269	0	2,910	13.00
15.00	PATIENT ACTIVITIES	518,773	105,662	1,493	625,928	102,938	72,791	0	64,789	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	11,170,918	1,387,528	23,105	12,581,551	2,069,129	955,869	287,408	850,797	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	5,581	0	0	5,581	918	0	0	0	40.00
41.00	LABORATORY	29,694	0	0	29,694	4,883	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	13,162	0	0	13,162	2,165	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	540,925	16,806	92,643	650,374	106,959	11,578	0	10,305	44.00
45.00	OCCUPATIONAL THERAPY	408,419	16,806	70,237	495,462	81,482	11,578	0	10,305	45.00
46.00	SPEECH PATHOLOGY	71,149	16,806	12,236	100,191	16,477	11,578	0	10,305	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	137,935	7,118	0	145,053	23,855	4,904	0	4,365	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	27,080	0	0	27,080	4,453	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	21,673,959	2,026,957	566,500	21,660,909	3,058,884	1,281,468	287,408	1,055,106	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	13,050	0	13,050	2,146	8,990	0	8,002	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	21,673,959	2,040,007	566,500	21,673,959	3,061,030	1,290,458	287,408	1,063,108	100.00

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	1,586,613								8.00
9.00	NURSING ADMINISTRATION	0	534,151							9.00
10.00	CENTRAL SERVICE & SUPPLY	0	0	0						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	29,261					12.00
13.00	SOCIAL SERVICE	0	0	0	0	97,839				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	866,446			15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	1,586,613	534,151	0	29,261	97,839	866,446	19,859,064	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	6,499	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	34,577	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	15,327	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	779,216	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	598,827	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	138,551	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	178,177	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	31,533	0	71.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,586,613	534,151	0	29,261	97,839	866,446	21,641,771	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	32,188	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0			0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	1,586,613	534,151	0	29,261	97,839	866,446	21,673,959	0	100.00

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:

From: 01/01/2024

To: 12/31/2024

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICE & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	SKILLED NURSING FACILITY	19,859,064	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	RADIOLOGY	6,499	40.00
41.00	LABORATORY	34,577	41.00
42.00	INTRAVENOUS THERAPY	15,327	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	43.00
44.00	PHYSICAL THERAPY	779,216	44.00
45.00	OCCUPATIONAL THERAPY	598,827	45.00
46.00	SPEECH PATHOLOGY	138,551	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	178,177	49.00
51.00	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS			
71.00	AMBULANCE	31,533	71.00
SPECIAL PURPOSE COST CENTERS			
80.00	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	INTEREST EXPENSE		81.00
82.00	UTILIZATION REVIEW - SNF		82.00
83.00	HOSPICE	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	21,641,771	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	32,188	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	21,673,959	100.00

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/29/2025 9:07 am

MCRIF32

Version: 11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPI NG	
		0	1.00	2A	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS	0	0	0	0					3.00
4.00	ADMINISTRATIVE & GENERAL	0	80,275	80,275	0	80,275				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	86,523	86,523	0	4,780	91,303			5.00
6.00	LAUNDRY & LINEN SERVICE	0	62,717	62,717	0	904	3,057	66,678		6.00
7.00	HOUSEKEEPING	0	76,716	76,716	0	3,742	3,739	0	84,197	7.00
8.00	DIETARY	0	123,338	123,338	0	5,282	6,012	0	5,990	8.00
9.00	NURSING ADMINISTRATION	0	30,054	30,054	0	1,833	1,465	0	1,459	9.00
10.00	CENTRAL SERVICE & SUPPLY	0	0	0	0	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	11,863	11,863	0	51	578	0	576	12.00
13.00	SOCIAL SERVICE	0	4,745	4,745	0	339	231	0	230	13.00
15.00	PATIENT ACTIVITIES	0	105,662	105,662	0	2,700	5,150	0	5,131	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	0	1,387,528	1,387,528	0	54,262	67,631	66,678	67,383	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	24	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	128	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	57	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	16,806	16,806	0	2,805	819	0	816	44.00
45.00	OCCUPATIONAL THERAPY	0	16,806	16,806	0	2,137	819	0	816	45.00
46.00	SPEECH PATHOLOGY	0	16,806	16,806	0	432	819	0	816	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	7,118	7,118	0	626	347	0	346	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	117	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	2,026,957	2,026,957	0	80,219	90,667	66,678	83,563	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP		13,050	13,050	0	56	636	0	634	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments							0	0	98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	2,040,007	2,040,007	0	80,275	91,303	66,678	84,197	100.00

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:
From: 01/01/2024
To: 12/31/2024Run Date Time: 5/29/2025 9:07 am
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Version: 11.1.179.1

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	140,622								8.00
9.00	NURSING ADMINISTRATION	0	34,811							9.00
10.00	CENTRAL SERVICE & SUPPLY	0	0	0						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	13,068					12.00
13.00	SOCIAL SERVICE	0	0	0	0	5,545				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	118,643			15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	140,622	34,811	0	13,068	5,545	118,643	1,956,171	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	24	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	128	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	57	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	21,246	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	20,578	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	18,873	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	8,437	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	117	0	71.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	140,622	34,811	0	13,068	5,545	118,643	2,025,631	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	14,376	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0			0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	140,622	34,811	0	13,068	5,545	118,643	2,040,007	0	100.00

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

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Version:

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICE & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	SKILLED NURSING FACILITY	1,956,171	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	RADIOLOGY	24	40.00
41.00	LABORATORY	128	41.00
42.00	INTRAVENOUS THERAPY	57	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	43.00
44.00	PHYSICAL THERAPY	21,246	44.00
45.00	OCCUPATIONAL THERAPY	20,578	45.00
46.00	SPEECH PATHOLOGY	18,873	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	8,437	49.00
51.00	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS			
71.00	AMBULANCE	117	71.00
SPECIAL PURPOSE COST CENTERS			
80.00	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	INTEREST EXPENSE		81.00
82.00	UTILIZATION REVIEW - SNF		82.00
83.00	HOSPICE	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	2,025,631	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	14,376	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	2,040,007	100.00

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:

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To: 12/31/2024

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	
		1.00	3.00	4A	4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	51,588								1.00
3.00	EMPLOYEE BENEFITS	0	3,294,111							3.00
4.00	ADMINISTRATIVE & GENERAL	2,030	582,022	-3,061,030	18,612,929					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	2,188	271,088	0	1,108,206	47,370				5.00
6.00	LAUNDRY & LINEN SERVICE	1,586	0	0	209,713	1,586	49,369			6.00
7.00	HOUSEKEEPING	1,940	613,753	0	867,579	1,940	0	43,844		7.00
8.00	DIETARY	3,119	589,570	0	1,224,620	3,119	0	3,119	148,107	8.00
9.00	NURSING ADMINISTRATION	760	13,257	0	425,107	760	0	760	0	9.00
10.00	CENTRAL SERVICE & SUPPLY	0	0	0	0	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	300	0	0	11,863	300	0	300	0	12.00
13.00	SOCIAL SERVICE	120	63,116	0	78,715	120	0	120	0	13.00
15.00	PATIENT ACTIVITIES	2,672	8,680	0	625,928	2,672	0	2,672	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	35,088	134,352	0	12,581,551	35,088	49,369	35,088	148,107	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	5,581	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	29,694	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	13,162	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	425	538,705	0	650,374	425	0	425	0	44.00
45.00	OCCUPATIONAL THERAPY	425	408,419	0	495,462	425	0	425	0	45.00
46.00	SPEECH PATHOLOGY	425	71,149	0	100,191	425	0	425	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	180	0	0	145,053	180	0	180	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	27,080	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	51,258	3,294,111	-3,061,030	18,599,879	47,040	49,369	43,514	148,107	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	330	0	0	13,050	330	0	330	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	2,040,007	566,500		3,061,030	1,290,458	287,408	1,063,108	1,586,613	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	39.544216	0.171974		0.164457	27.242094	5.821629	24.247514	10.712613	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		0		80,275	91,303	66,678	84,197	140,622	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.000000		0.004313	1.927444	1.350605	1.920377	0.949462	105.00

OPTIMA CARE - CASTLE HILL

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	NURSING ADMINISTRA TION (DIRECT NURS HRS)	CENTRAL SERVICE & SUPPLY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	PATIENT ACTIVITIES (PATIENT CENSUS)		
		9.00	10.00	12.00	13.00	15.00		
GENERAL SERVICE COST CENTERS								
1.00	CAP REL COSTS - BLDGS & FIXTURES							1.00
3.00	EMPLOYEE BENEFITS							3.00
4.00	ADMINISTRATIVE & GENERAL							4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS							5.00
6.00	LAUNDRY & LINEN SERVICE							6.00
7.00	HOUSEKEEPING							7.00
8.00	DIETARY							8.00
9.00	NURSING ADMINISTRATION	209,557						9.00
10.00	CENTRAL SERVICE & SUPPLY	0	0					10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	49,369				12.00
13.00	SOCIAL SERVICE	0	0	0	49,369			13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	49,369		15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	SKILLED NURSING FACILITY	209,557	0	49,369	49,369	49,369		30.00
31.00	NURSING FACILITY	0	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0		33.00
ANCILLARY SERVICE COST CENTERS								
40.00	RADIOLOGY	0	0	0	0	0		40.00
41.00	LABORATORY	0	0	0	0	0		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0		44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0		45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0		49.00
51.00	SUPPORT SURFACES	0	0	0	0	0		51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	AMBULANCE	0	0	0	0	0		71.00
SPECIAL PURPOSE COST CENTERS								
80.00	MALPRACTICE PREMIUMS & PAID LOSSES							80.00
81.00	INTEREST EXPENSE							81.00
82.00	UTILIZATION REVIEW - SNF							82.00
83.00	HOSPICE	0	0	0	0	0		83.00
89.00	SUBTOTALS (sum of lines 1-84)	209,557	0	49,369	49,369	49,369		89.00
NONREIMBURSABLE COST CENTERS								
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0		94.00
98.00	Cross Foot Adjustments							98.00
99.00	Negative Cost Centers							99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	534,151	0	29,261	97,839	866,446		102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	2.548953	0.000000	0.592700	1.981790	17.550406		103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	34,811	0	13,068	5,545	118,643		104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.166117	0.000000	0.264701	0.112317	2.403188		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	6,499	0	0.000000	40.00
41.00	LABORATORY	34,577	0	0.000000	41.00
42.00	INTRAVENOUS THERAPY	15,327	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	PHYSICAL THERAPY	779,216	502,260	1.551420	44.00
45.00	OCCUPATIONAL THERAPY	598,827	507,612	1.179694	45.00
46.00	SPEECH PATHOLOGY	138,551	112,236	1.234461	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	178,177	137,935	1.291746	49.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
71.00	AMBULANCE	31,533	0	0.000000	71.00
100.00	Total	1,782,707	1,260,043		100.00

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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D

Part I

PPS

Title XVIII

Skilled Nursing Facility

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
			Health Care Program Charges		Health Care Program Cost		
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	LABORATORY	0.000000	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	1.551420	302,040	0	468,591	0	44.00
45.00	OCCUPATIONAL THERAPY	1.179694	301,609	0	355,806	0	45.00
46.00	SPEECH PATHOLOGY	1.234461	51,052	0	63,022	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.291746	0	0	0	0	49.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
71.00	AMBULANCE (2)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		654,701	0	887,419	0	100.00

(1) For titles V and XIX use columns 1, 2 and 4 only.

(2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.

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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D

Parts II-III

Title XVIII

Skilled Nursing Facility

PPS

PART II - APPORTIONMENT OF VACCINE COST

		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.291746	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	5,528	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	7,141	3.00

PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH

	Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
		1.00	2.00	3.00	4.00	5.00	

ANCILLARY SERVICE COST CENTERS

40.00	RADIOLOGY	6,499	0	0.000000	0	0	40.00
41.00	LABORATORY	34,577	0	0.000000	0	0	41.00
42.00	INTRAVENOUS THERAPY	15,327	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	779,216	0	0.000000	468,591	0	44.00
45.00	OCCUPATIONAL THERAPY	598,827	0	0.000000	355,806	0	45.00
46.00	SPEECH PATHOLOGY	138,551	0	0.000000	63,022	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	178,177	0	0.000000	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00	Total (Sum of lines 40 - 52)	1,751,174	0		887,419	0	100.00

OPTIMA CARE - CASTLE HILL

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Part I

PPS

Title XVIII

Skilled Nursing Facility

PART I CALCULATION OF INPATIENT ROUTINE COSTS		
		1.00
INPATIENT DAYS		
1.00	Inpatient days including private room days	49,369 1.00
2.00	Private room days	0 2.00
3.00	Inpatient days including private room days applicable to the Program	5,455 3.00
4.00	Medically necessary private room days applicable to the Program	0 4.00
5.00	Total general inpatient routine service cost	19,859,064 5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	17,478,845 6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	1.136177 7.00
8.00	Enter private room charges from your records	0 8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00 9.00
10.00	Enter semi-private room charges from your records	0 10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00 11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00 12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00 13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0 14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	19,859,064 15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	402.26 16.00
17.00	Program routine service cost (Line 3 times line 16)	2,194,328 17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0 18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	2,194,328 19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	1,956,171 20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	39.62 21.00
22.00	Program capital related cost (Line 3 times line 21)	216,127 22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,978,201 23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0 24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	1,978,201 25.00
26.00	Enter the per diem limitation (1)	
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
		1.00
1.00	Total SNF inpatient days	49,369 1.00
2.00	Program inpatient days (see instructions)	5,455 2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0 3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.110494 4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0 5.00

OPTIMA CARE - CASTLE HILL

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CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

Worksheet E

Part I

Title XVIII

Skilled Nursing Facility


PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

		1.00	
1.00	Inpatient PPS amount (See Instructions)	4,492,611	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	4,492,611	3.00
4.00	Primary payor amounts	22,883	4.00
5.00	Coinsurance	836,808	5.00
6.00	Allowable bad debts (From your records)	622,797	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	404,818	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	4,037,738	11.00
12.00	Interim payments (See instructions)	3,927,357	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	8,096	14.75
14.99	Sequestration amount (see instructions)	72,658	14.99
15.00	Balance due provider/program (see Instructions)	29,627	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00

PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY

17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	7,141	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	7,141	19.00
20.00	Medicare Part B ancillary charges (See instructions)	5,528	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	5,528	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	5,528	25.00
26.00	Interim payments (See instructions)	4,009	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	111	28.99
29.00	Balance due provider/program (see instructions)	1,408	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

OPTIMA CARE - CASTLE HILL	Period:	Run Date Time:	5/29/2025 9:07 am	
Provider CCN: 315344	From: 01/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	11.1.179.1	

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
1.00	Total interim payments paid to provider	1.00	2.00	3.00	4.00	
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		3,946,266		4,009	1.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)		0		0	2.00
						3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM	06/27/2024	18,909		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		-18,909		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		3,927,357		4,009	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		29,627		1,408	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		3,956,984		5,417	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

(1) On lines 3, 5, and 6, where an amount is due "Provider to Program", show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/29/2025 9:07 am

MCRIF32

Version: 11.1.179.1




BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	50,704	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	3,355,992	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-54,000	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	213,435	0	0	0	8.00
9.00	Other current assets	133,933	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	3,700,064	0	0	0	11.00
FIXED ASSETS						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	156,065	0	0	0	17.00
18.00	Less: Accumulated Amortization	-14,943	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	72,150	0	0	0	23.00
24.00	Less: Accumulated depreciation	-29,330	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	183,942	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	1,000,000	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	1,000,000	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	4,884,006	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	3,957,198	0	0	0	35.00
36.00	Salaries, wages, and fees payable	692,617	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	3,500,000	0	0	0	38.00
39.00	Deferred income	1,152,912	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	4,748,159	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	14,050,886	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	0	0	0	0	50.00

OPTIMA CARE - CASTLE HILL	Period:	Run Date Time:	5/29/2025 9:07 am
Provider CCN: 315344	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	14,050,886	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	-9,166,880				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-9,166,880	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	4,884,006	0	0	0	60.00
() = contra amount						

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/29/2025 9:07 am

MCRIF32

Version: 11.1.179.1



STATEMENT OF CHANGES IN FUND BALANCES

Worksheet G-1

PPS

		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period		-4,755,590		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-4,411,290							2.00
3.00	Total (sum of line 1 and line 2)		-9,166,880		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00		0		0		0		0		5.00
6.00		0		0		0		0		6.00
7.00		0		0		0		0		7.00
8.00		0		0		0		0		8.00
9.00		0		0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		0		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		-9,166,880		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00		0		0		0		0		13.00
14.00		0		0		0		0		14.00
15.00		0		0		0		0		15.00
16.00		0		0		0		0		16.00
17.00		0		0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-9,166,880		0		0		0	19.00

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/29/2025 9:07 am

2540-10

11.1.179.1



STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

Part I

PPS

PART I - PATIENT REVENUES

	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	17,478,845		17,478,845	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	17,478,845		17,478,845	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,260,043	0	1,260,043	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	18,738,888	0	18,738,888	14.00

PART II - OPERATING EXPENSES

		1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		21,800,572	1.00
2.00	Add (Specify)	0		2.00
3.00		0		3.00
4.00		0		4.00
5.00		0		5.00
6.00		0		6.00
7.00		0		7.00
8.00	Total Additions (Sum of lines 2 - 7)		0	8.00
9.00	Deduct (Specify)	0		9.00
10.00		0		10.00
11.00		0		11.00
12.00		0		12.00
13.00		0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)		0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)		21,800,572	15.00

OPTIMA CARE - CASTLE HILL

Provider CCN: 315344

Period:
From: 01/01/2024
To: 12/31/2024Run Date Time: 5/29/2025 9:07 am
MCRIF32
Version: 11.1.179.1

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	18,738,888	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,382,380	2.00
3.00	Net patient revenues (Line 1 minus line 2)	17,356,508	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	21,800,572	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-4,444,064	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	2,010	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	0	24.00
24.50	COVID-19 PHE Funding	30,764	24.50
25.00	Total other income (Sum of lines 6 - 24)	32,774	25.00
26.00	Total (Line 5 plus line 25)	-4,411,290	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-4,411,290	31.00



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

**OPTIMA CARE CARE UNION CITY, LLC
DBA OPTIMA CARE CASTLE HILL**

Financial Statements

Year Ended December 31, 2024

Optima Care Care Union City, LLC DBA Optima Care Castle Hill

Year Ended December 31, 2024

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MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Member,
Optima Care Care Union City, LLC DBA Optima Care Castle Hill:

Opinion

We have audited the accompanying financial statements of Optima Care Care Union City, LLC DBA Optima Care Castle Hill, which comprise the balance sheet as of December 31, 2024, and the related statement of income, member's deficit, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Optima Care Care Union City, LLC DBA Optima Care Castle Hill as of December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Optima Care Care Union City, LLC DBA Optima Care Castle Hill and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Substantial Doubt about the Partnership's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the facility will continue as a going concern (see Note 7). The current negative working capital of the facility is \$8,001,826 and the facility had a net operating loss of \$4,413,298. As such, this raises substantial doubt about the facility's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Optima Care Care Union City, LLC DBA Optima Care Castle Hill's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report Continued

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Optima Care Care Union City, LLC DBA Optima Care Castle Hill's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Optima Care Care Union City, LLC DBA Optima Care Castle Hill's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Martin Friedman CPA, PC

MARTIN FRIEDMAN, C.P.A. P.C.
Certified Public Accountants

Brooklyn, NY

March 31, 2025

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200 Blvd of the Americas, STE 102
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Optima Care Care Union City, LLC DBA Optima Care Castle Hill

Balance Sheet

December 31, 2024

Assets

Cash	\$	24,594	
Accounts Receivable		2,814,352	
(Net of Allowance for Credit Losses of \$54,000)			
Prepaid Expenses		213,435	
Due from Prior Owner		216,736	
Total Current Assets			\$ 3,269,117

Leasehold Improvements		156,065	
Furniture & Equipment		72,150	
		228,215	
Less: Accum. Depreciation & Amortization		44,273	
Total Fixed Assets			183,942

Right-of-Use Asset		11,533,131	
Goodwill		1,000,000	
Patients' Trust Fund		160,045	
Total Other Assets			12,693,176

Total Assets			\$ 16,146,235
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Liabilities and Equity

Accounts Payable	\$	2,620,772	
Lease Liabilities		1,440,555	
Accrued Payroll		645,773	
Accrued Expenses & Taxes		947,984	
Due to RM Holdings Union City, LLC		472,060	
Due To Third Party Payors		778,142	
Loans Payable - Related Parties		4,313,887	
Patients' Security Deposits		51,770	
Total Current Liabilities			\$ 11,270,943

Lease Liabilities		10,092,576	
Due To Third Party Payors		15,405	
Loans Payable Member		4,756,811	
Patients' Trust Fund Payable		77,378	
Total Long Term Liabilities			14,942,170

Member's Deficit			(10,066,878)
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Total Liabilities & Member's Deficit			\$ 16,146,235
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Optima Care Care Union City, LLC DBA Optima Care Castle Hill
Statement of Operations
For the year ended December 31, 2024

Total Revenue From Patients	\$ 17,387,272
-----------------------------	---------------

Operating Expenses:

Payroll	\$ 3,294,111
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Employee Benefits	566,499
-------------------	---------

Professional Care	12,048,022
-------------------	------------

Dietary & Housekeeping	722,702
------------------------	---------

Plant & Maintenance	2,506,675
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General & Administrative	<u>2,662,561</u>
--------------------------	------------------

Total Operating Expenses	<u>21,800,570</u>
--------------------------	-------------------

Loss From Operations	(4,413,298)
----------------------	-------------

Other Income	<u>2,010</u>
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Net Loss	\$ <u>(4,411,288)</u>
-----------------	------------------------------

Optima Care Care Union City, LLC DBA Optima Care Castle Hill
Statement of Member's Deficit
For the year ended December 31, 2024

Member's Deficit:

Balance as of Beginning of Period	\$ (5,655,590)
Net Loss for the Period	<u>(4,411,288)</u>
Total Member's Deficit - End of Period	\$ <u>(10,066,878)</u>

Optima Care Care Union City, LLC DBA Optima Care Castle Hill
Statement of Cash Flows
For the year ended December 31, 2024

Cash Flows From Operating Activities:

Net Loss		\$ (4,411,288)
Adjustments to reconcile Net Loss to		
Net Cash Provided by Operating Activities:		
Depreciation & Amortization		24,958
Allowance for Credit Losses		4,000
(Increase) Decrease In:		
Accounts Receivable	\$ (339,648)	
Prepaid Expenses	(57,169)	
Increase (Decrease) In:		
Accounts Payable	(305,237)	
Accrued Payroll & Withholding Taxes	209,787	
Accrued Expenses & Taxes	33,505	
Due to Third Party Payors	340,287	
Patients' Security Deposits	13,485	
Due to Prior Owner	3,851	
Total Adjustments		<u>(101,139)</u>
Net Cash Used In Operating Activities		<u>(4,483,469)</u>
Cash Flows From Investing Activities:		
Capital Expenditures	(96,583)	
Other Assets	(45,857)	
Net Cash Used In Investing Activities		<u>(142,440)</u>
Cash Flows From Financing Activities		
Increase In Long Term Debt	15,405	
Other Liabilities	740	
Loans Payable - Related Parties	4,583,176	
Net Cash Provided By Financing Activities		<u>4,599,321</u>
Net Change In Cash		(26,588)
Cash - Beginning of Period		<u>51,182</u>
Cash - End of Period		<u>\$ 24,594</u>
Supplemental Disclosures:		
Interest Paid		\$ 5,649

Optima Care Union City, LLC
d/b/a Optima Care Castle Hill
Notes to the Financial Statements

1) **Organization:**

Optima Care Union City, LLC d/b/a Optima Care Castle Hill was organized on July 1, 2021 for the purpose of operating a skilled nursing facility. It began operating a 215-bed skilled nursing facility in Union City, New Jersey on July 26, 2022, in accordance with the laws of the State of New Jersey, following the purchase of the facility's operating license.

2) **Summary of Significant Accounting Policies:**

The accounting policies that affect the significant elements of the financial statements are summarized below.

Method of Accounting -

The Facility maintains its books and prepares their financial statements on the accrual basis of accounting.

Cash -

For purposes of the statement of cash flows, the Facility considers time deposits, certificates of deposits, and all highly liquid investments, with maturity of three months or less, to be cash. The Facility maintains cash balances at financial institutions, which periodically exceed the Federal Deposit Insurance Corporation limit during the year.

Fixed Assets -

Property and equipment, including items acquired under capital leases are recorded at cost of acquisition. Fully depreciated assets are written off against accumulated depreciation. Depreciation is calculated based upon the straight-line method over the estimated useful lives of the assets.

Use of Estimates -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Goodwill and Other Intangible Assets -

Intangible assets subject to amortization are shown net of accumulated amortization based upon their estimated useful lives. The Facility has classified as goodwill the excess of the purchase price over the fair value of the assets acquired. Goodwill and other intangible assets are tested, at a minimum, annually for impairment and adjusted accordingly. After assessing qualitative factors, management's opinion is that there has been no impairment to the recorded value.

Optima Care Union City, LLC
d/b/a Optima Care Castle Hill
Notes to the Financial Statements

Patient Care Revenue Recognition -

Revenue for services provided to residents is recognized at the amount the Facility expects to receive in exchange for providing care to the residents. This revenue includes amounts due from residents, third-party payors (such as health insurers and government programs), and incorporates variable considerations for potential retroactive adjustments resulting from audits and reviews. Typically, the Facility bills residents and third-party payors a few days after services are provided or when the resident no longer requires care. Revenue is recognized as performance obligations are fulfilled.

Performance obligations are identified based on the nature of the services provided. For obligations satisfied over time, revenue is recognized based on the percentage of completion method, i.e., actual charges incurred relative to the total expected charges. This approach is believed to accurately reflect the transfer of services throughout the performance obligation period, particularly for residents receiving post-acute care services in the Facility.

Revenue for performance obligations fulfilled at a specific point in time is generally recognized when goods are provided to residents in a retail setting (e.g., personal care services and additional meals not included in the resident contract) and when no further goods or services are required.

The transaction price is determined based on standard charges for services rendered, adjusted for contractual allowances given to third-party payors, discounts for uninsured residents per the Facility's charity care policy, and implicit price concessions for uninsured residents. Estimates for contractual adjustments and discounts are based on contractual agreements, Facility policies, and historical data. Implicit price concessions are estimated from historical collection experiences with each group of residents.

Revenues are recorded based on current billings of the estimated net realizable amounts from patients, third-party payors and others for services rendered. Settlements for retroactive adjustments due to audits or investigations are considered variable considerations and are included in the transaction price estimation for resident services. These settlements are estimated based on agreements with payors, relevant correspondence, and historical settlement activities. Adjustments are made in subsequent periods as new information becomes available or when cases are settled. Such adjustments, if any, will be reflected in revenues in the period in which they are received.

Changes to transaction price estimates are recorded as adjustments to resident service revenue in the period of change. Adverse changes in residents' ability to pay, as well as any estimates of future adverse changes, are recorded as credit loss expense and included in general and administrative expenses.

Agreements with major third-party payors typically stipulate payments at amounts lower than established charges. A summary of the payment arrangements with key payors includes:

- **Medicare:** Certain in-resident post-acute care services are reimbursed at predetermined rates per service, influenced by clinical and diagnostic factors. Other services are reimbursed based on cost-reimbursement methodologies, with physician services paid according to established fee schedules. Medicare revenue primarily consists of fixed regional rates adjusted for patient acuity, subject to audit verification.

Optima Care Union City, LLC
d/b/a Optima Care Castle Hill
Notes to the Financial Statements

Patient Care Revenue Recognition (Continued) -

- **Medicaid:** Under the current statewide pricing methodology, Medicaid revenue is based on the rate in effect as of July 1, 2014. The State has made statewide adjustments in some years, but the rates are not subject to audit.

In January 2014, New Jersey implemented a managed care Medicaid formula, requiring Medicaid patients to enroll in managed long-term care plans. The State's executive budget mandates that managed care companies pay rates no less than the current Medicaid methodology, with New Jersey Department of Health calculating these rates annually.

- **Other:** Payment agreements with various commercial insurance carriers, health maintenance organizations, and preferred provider organizations typically provide for payment based on predetermined rates per service, discounts from standard charges, and daily rates.

Residents covered by third-party payors are generally responsible for deductibles and coinsurance, which can vary. The Facility also serves uninsured residents and offers discounts as required by policy or law. Estimates of transaction prices for these residents are based on historical data and market conditions. Revenue from resident's deductibles and coinsurance are included in the preceding categories based on the primary payor.

Compliance with government regulations, particularly concerning Medicare and Medicaid, is complex and can be subject to interpretation. Facilities may receive requests for information and notices of alleged noncompliance, leading to potential settlement agreements. Future regulatory reviews may result in fines, penalties, and/or exclusion from programs. The Facility believes they are currently in compliance with all applicable laws and regulations.

Accrued Payroll -

Most employees earn credits during the current year for vacations to be taken in the following year. The expense for this liability is accrued during the year vacations are earned rather than in the year vacations are taken.

Income Taxes -

Optima Care Union City, LLC d/b/a Optima Care Castle Hill is treated as a single member LLC for income tax purposes, and as such the sole member is taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$5,616 for the year ended December 31, 2024.

Optima Care Union City, LLC
d/b/a Optima Care Castle Hill
Notes to the Financial Statements

3) **Accounts Receivable and Allowance for Credit Losses:**

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under the third-party payor agreements. Accounts receivable is stated at the amount management expects to collect from outstanding balances. The amount of receivables from patients and third-party payors at December 31, 2024 is as follows:

Accounts Receivable

Medicaid Patients	\$ 1,457,895
Medicare Patients	299,428
HMO Patients	393,689
Private Patients	717,340
Less: Allowance for Credit Losses	(54,000)
Total	\$ 2,814,352

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on the current expected credit loss (CECL) model. Credit losses that are expected to occur in the future are recognized at the time the receivable is recorded. The Facility uses a pooled approach to group together receivables with similar risk characteristics into portfolios categorized by major payor class. Estimated credit losses are calculated based on historical loss data for each portfolio as well as current and forecasted economic conditions. Management periodically reviews the allowance to ensure it accurately reflects the expected credit losses. Any adjustments that are needed are recognized currently as credit loss expense. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

Allowance for Credit Losses

Balance, January 1, 2024	\$ 50,000
Provision for expected credit losses	78,198
Write-offs charged against the allowance	(74,198)
Credit Loss Recoveries	-
Balance December 31, 2024	\$ 54,000

4) **Right-of-Liability Use Asset and Lease Liability/Related Party Transactions:**

- a) The Facility's operating lease right-of-use assets and lease liabilities were for a building lease.

Optima Care Union City, LLC d/b/a Optima Care Castle Hill leases the premises from RM Holdings Union City, LLC pursuant to a non-arms length lease. Terms of the lease are for ten years rate, ending July 31, 2032 with the right to extend the lease for an additional period of ten years. The lease provides for minimum annual rentals of one hundred and five percent of amounts that are sufficient to cover debt service, mortgage escrows, and replacement reserves, plus, net income of the Facility. Lease expense for the period ended December 31, 2024 was \$1,696,489.

The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 1.630%. The Facility does not have any residual value guarantees, or material lease incentives.

Optima Care Union City, LLC
d/b/a Optima Care Castle Hill
Notes to the Financial Statements

4) **Right-of-Liability Use Asset and Lease Liability/Related Party Transactions (Continued):**

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2024. As of December 31, 2024, the Facility's operating lease liability and corresponding asset was \$11,533,131 of which \$1,440,555 of the liability was considered short term.

The Facility's future minimum lease payments for the next five years, as of December 31, 2024 were as follows:

2025	\$ 1,617,815
2026	1,617,815
2027	1,617,815
2028	1,617,815
2029	1,617,815
For the Years Thereafter	4,179,355

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2024. Loan payable to RM Holdings Union City, LLC on December 31, 2024 was \$472,060.

- b) EMM Healthcare Group, LLC receives management fees from Optima Care Union City, LLC d/b/a Optima Care Castle Hill for providing consulting services. EMM Healthcare Group, LLC Optima Care Union City, LLC d/b/a Optima Care Castle Hill share common ownership. For the period ended December 31, 2024 management fees were \$877,608.
- c) Amounts payable to a member of the Facility on December 31, 2024 was \$4,756,811.
- d) Other amounts payable on December 31, 2024 from entities related through common ownership was \$4,313,887.

None of the related party loans or amounts receivable from related parties bear interest.

5) **Uncertainty in Income Taxes:**

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2022 and subsequent remain subject to examination by applicable taxing authorities.

6) **Nursing Home User Fee:**

In 2017, all New Jersey facilities were assessed a provider assessment tax of \$14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2024 was \$ 593,695.

7) **Going Concern:**

At December 31, 2024, the Facility's current liabilities exceeded current assets by \$8,001,826. Additionally, the Facility had a operating losses of \$3,841,226 and \$4,413,298 for the years ended December 31, 2023 and December 31, 2024 respectively. This raises substantial doubt about the facility's ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of his uncertainty.

Optima Care Union City, LLC
d/b/a Optima Care Castle Hill
Notes to the Financial Statements

8) **Subsequent Events:**

The Facility has evaluated subsequent events through March 31, 2025, the date which the financial statements were available to be issued. There were no subsequent events that required adjustment to our disclosure in the financial statements except as described above.



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Member,
Optima Care Care Union City, LLC DBA Optima Care Castle Hill:

Our report on our audit of the basic financial statements of Optima Care Care Union City, LLC DBA Optima Care Castle Hill for 2024 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 14 through 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Martin Friedman CPA, PC

MARTIN FRIEDMAN C.P.A. P.C.
Certified Public Accountants

Brooklyn, NY

March 31, 2025

Optima Care Care Union City, LLC DBA Optima Care Castle Hill
Supplementary Schedules
For the year ended December 31, 2024

Revenue From Patients:

Private & HMO	\$ 1,942,478
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Medicaid	11,130,187
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Medicare	<u>4,314,607</u>
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Total Revenue From Patients	\$ 17,387,272
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Other Income:

Interest	<u>2,010</u>
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Total Other Income	<u>2,010</u>
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Total Revenue	\$ <u>17,389,282</u>
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Optima Care Care Union City, LLC DBA Optima Care Castle Hill
Supplementary Schedules
For the year ended December 31, 2024

Payroll:

Administrative & Office	\$	472,482	
Nursing		147,609	
Therapies		1,018,273	
Social Services		172,656	
Recreation		8,680	
Dietary		589,570	
Housekeeping		613,753	
Maintenance		<u>271,088</u>	
Total Payroll			\$ <u>3,294,111</u>

Employee Benefits:

Payroll Taxes		321,182	
Workmen's Compensation		84,781	
Union		25,783	
Employee Benefits		<u>134,753</u>	
Total Employee Benefits			<u>566,499</u>

Professional Care:

Prescription Drugs		201,783	
Medical Supplies		260,690	
Contracted Nursing Service		10,915,333	
Fees & Expenses		<u>670,216</u>	
Total Professional Care			<u>12,048,022</u>

Optima Care Care Union City, LLC DBA Optima Care Castle Hill
Supplementary Schedules
For the year ended December 31, 2024

Dietary & Housekeeping:

Food	\$ 351,650
Other Dietary Expenses	58,671
Laundry	105,970
Contracted Laundry Services	134,849
Contracted Housekeeping Services	<u>71,562</u>

Total Dietary & Housekeeping	\$ <u>722,702</u>
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Plant & Maintenance:

Rent	1,696,489
Equipment Rentals	74,720
Interest on Equipment	5,649
Light, Heat & Power	260,846
Maintenance	95,415
Contracted Maintenance Services	102,174
Security	2,233
Water & Sewer Charges	244,191
Depreciation & Amortization	<u>24,958</u>

Total Plant & Maintenance	<u>2,506,675</u>
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General & Administrative:

Office	473,874
Administrative Consultant	200,008
Management Fees	877,608
Telephone	29,529
Auto & Travel	21,241
Professional Fees	53,430
Insurance	208,106
Nursing Home User Fee	593,695
Advertising	5,616
Credit Losses	78,112
Miscellaneous	<u>121,342</u>

Total General & Administrative	<u>2,662,561</u>
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